

13-901.

(d) A claim for refund of Maryland estate tax or Maryland generation-skipping transfer tax may be filed by a claimant required to pay the tax if:

(1) the Maryland estate tax is decreased as a result of:

(i) a decrease in the federal estate tax on the estate; or

(ii) an inheritance tax payment made after a Maryland estate tax payment; or

(2) the Maryland generation-skipping transfer tax is decreased as a result of a decrease in the federal generation-skipping transfer tax on the generation-skipping transfer.

SECTION 3. AND BE IT FURTHER ENACTED, That ~~except--as provided--in--Section--4--of--this--Act,~~ this Act shall take effect July 1, 1989 and shall be applicable to persons dying on or after July 1, 1989. Those statutes in effect on June 30, 1989 shall govern the administration, on and after July 1, 1989, of estates of persons who died before July 1, 1989 and the imposition, rate, administration, and distribution of revenue, on and after July 1, 1989, of the tax on commissions of personal representatives, the Maryland estate tax, ~~the income tax,~~ and the inheritance tax with respect to estates of persons who died before July 1, 1989.

SECTION 4. ~~AND BE IT FURTHER ENACTED, That the changes made under this Act to §§ 7-203, 10-101, and 10-212 of the Tax General Article, making estates subject to the income tax and exempting the income of estates from the inheritance tax, shall take effect January 1, 1990 and shall be applicable only to estates of persons dying on or after January 1, 1990. Those statutes in effect on December 31, 1989 shall govern the imposition, rate, and administration, on and after January 1, 1989, of the income tax and the inheritance tax with respect to estates of persons who died after June 30, 1989 but before January 1, 1990.~~

Approved May 25, 1989.

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